

THE MADRAS SUGAR FACTORIES CONTROL (MYSORE
AMENDMENT AND VALIDATION OF LEVY OF CESS)
ACT, 1959.

ARRANGEMENT OF SECTIONS

Sections.

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MYSORE ACT No. 19 OF 1959.

(First published in the Mysore Gazette on the Thirty-first day of December 1959).

THE MADRAS SUGAR FACTORIES CONTROL (MYSORE
AMENDMENT AND VALIDATION OF LEVY OF CESS)
ACT, 1959.

(Received the assent of the Governor on the Thirty-first Day of December 1959).

An Act to amend section 14 of the Madras Sugar Factories Control Act, 1949, as in force in Bellary District before its repeal by the Mysore Sugarcane Cess Act, 1958, to validate the Levy of cess under the said section and to provide for certain other matters.

WHEREAS it is expedient to amend section 14 of the Madras Sugar Factories Control Act, 1949 (Madras Act XX of 1949), as in force in Bellary District, before its repeal by the Mysore Sugarcane Cess Act, 1958 (Mysore Act 27 of 1958), to validate the levy of cess under the said section and to provide for certain other matters hereinafter appearing;

BE it enacted by the Mysore State Legislature in the Tenth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Madras Sugar Factories Control (Mysore Amendment and Validation of Levy of Cess) Act, 1959.

2. *Amendment of section 14 of Madras Act XX of 1949.*—Notwithstanding the provisions of section 24 of the Mysore Sugarcane Cess Act, 1958 (Mysore Act 27 of 1958), sub-sections (1), (2) and (4) of Section 14 of the Madras Sugar Factories Control Act, 1949, as in force in Bellary District, shall be deemed to have been enacted as follows in the said Act from the first day of October 1953 :—

“(1) Every occupier of a factory shall pay to the Government a cess not exceeding four annas per standard maund as defined in the Standards of Weight Act, 1939 (Central Act IX of 1939) on sugarcane entering the area comprised in such factory, for consumption, use or sale in such area.

(2) Subject to the maximum specified in sub-section (1), the Government may, from time to time, by notification, fix the rate of levy of cess payable under the said sub-section ”.

“(4) The Government may make rules specifying the authorities by which and the manner in which the cess payable under this section shall be collected.”

3. *Validation and savings.*—(1) (a) Notifications,

- (i) No. I. 3343/Ind. 104-53-4, dated the 6-8th January, 1954,
- (ii) No. I. 3693/Ind. 102-54-6, dated the 4th December, 1954,
- (iii) No. 1133/I.E. 31-55-56, dated the 9th April, 1956,
- (iv) No. RD 13 SCC 57, dated the 15th October, 1957,
- (v) No. RD 4 SCC/58, dated the 11-12th February, 1958,
- (vi) No. RD 12 SCC/58, dated the 19th September, 1958,
- (vii) No. RD 28 SCC/18, dated the 18th September, 1958,
- (viii) No. RD 28 SCC/18, dated the 18th September, 1958.

and

- (ix) No. RD 17 CSC/19, dated the 12th June, 1959 so far as they relate to the fixation of the rate of cess payable shall be deemed to have been issued before the crushing season to which the said notifications relate, under sub-section (2) of section 14 of the Madras Sugar Factories Control Act, 1949, as amended by Section 2 of this Act; and

(b) notwithstanding anything contained in the said notifications,

- (i) the cess shall be payable on sugarcane which entered the area comprised in a factory for consumption, use or sale in such area; and
- (ii) the period during which the rate of cess fixed by notifications referred to in item (i) of clause (a), item (ii) of clause (a), item (iii) of clause (a), item (iv) of clause (a), items (v) and (vi) of clause (a), and items (vii), (viii) and (ix) of clause (a), shall be payable, shall be and shall be deemed to be the crushing seasons for the years 1953-54, 1954-55, 1955-56, 1956-57, 1957-58 and 1958-59 respectively.

Explanation.—For purposes of this section, crushing season shall be deemed to be the period beginning on the 1st November, in a calendar year and ending on the 30th June next following :

Provided that in respect of the crushing season for the year 1957-58, the period beginning on the 1st November 1957, and ending on the 31st October 1958, shall be deemed to be the crushing season:

Provided further that in respect of the crushing season for the year 1958-59, the period beginning on the 1st November 1958 and ending on the 14th June 1959, shall be deemed to be the crushing season.

(2) For the removal of doubts, it is hereby declared that the Madras Sugar Factories Control Rules, 1949, made under the Madras Sugar Factories Control Act, 1949, in so far as such rules relate to the levy and collection of cess from any person under Section 14 of the said Act, shall be deemed to have been validly made under the said section as amended by this Act.

(3) Anything done, or any action taken or purported to be done or taken (including any notices or orders issued or assessments or recoveries made and all proceedings held for the levy and collection of cess on sugarcane entering any area during any period) under section 14 of the Madras Sugar Factories Control Act, 1949, at the rates specified in the notifications referred to in sub-section (1) of this section, shall, notwithstanding any judgment, decree, or order of any court for all purposes, be deemed to be, and to have always been validly done, taken, issued, made or held, in accordance with law; and accordingly no suit or other proceeding shall be entertained or continued in any court on the ground that any such thing was done or action taken under provisions or notifications which were invalid at that time and in particular (but without prejudice) to the generality of the foregoing provisions) on the ground that the thing done or action taken, was done or taken under or in pursuance of rules or notifications which were outside the scope, or inconsistent with, any of the provisions of the Madras Sugar Factories Control Act, 1949:

Provided that no action or omission on the part of any person before the commencement of this Act, shall be punishable as an offence which would not be so punishable if this Act, had not been passed.

4. *Power to make rules.*—Notwithstanding the repeal of section 14 of the Madras Sugar Factories Control Act, 1949, by or anything contained in the Mysore Sugarcane Cess Act, 1958, for the purposes of levy and collection of cess payable by any person under the said section as amended by section 2 of this Act, in respect of any period for which such cess is payable under sub-section (1) of section 3 of this Act, the State Government may, by notification in

the Official Gazette, make such rules as it deems fit, and subject to the provisions of section 6, such rules shall have effect as if enacted in this Act.

(2) Any rule made under this section may provide that a contravention thereof shall be punishable with fine which may extend to one thousand rupees.

5. *Power to remove difficulties.*—Notwithstanding anything contained in any law, if any difficulty arises in giving effect to the provisions of this Act, or of section 14 of the Madras Sugar Factories Control Act, 1949, as amended by this Act, or of the proviso to subsection (1) of section 24 of the Mysore Sugarcane Cess Act, 1958 in so far as it relates to Section 14 of the Madras Sugar Factories Control Act, 1949, the State Government may, by notification in the official Gazette, make such provisions, not inconsistent with the purposes of this Act, as appears to it to be necessary or expedient for removing the difficulty and every such notification shall, subject to the provisions of section 6, have effect as if enacted in this Act.

6. *Rules and notifications to be laid before the State Legislature.*—Every rule made under section 4 and every notification issued under section 5 shall be laid as soon as may be after it is made or issued before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or notification or both Houses agree that the rule or notification should not be made, the rule or notification shall thereafter have effect only in such modified form, or be of no effect as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.
